

NATURAL DISASTER CLAIM FOR REFUND OF STATE SALES TAXES PAID

The Louisiana Department of Revenue provides to all Louisiana taxpayers reimbursement of the amount of taxes paid on any physical personal property that has been damaged by a natural disaster, such as a hurricane.

In order to file a claim for refund of state sales taxes paid, the claim must meet the following requirements:

1. The President of the United States must determine that the affected area is deemed a “natural disaster” area, and requires assistance by the federal government.
2. The property destroyed must be classified as property that can be moved or transferred from place to place at the time of destruction rather than as part of a fixed structure.
3. The personal property must be an object used in or around a person’s home, apartment or homestead.
4. The taxpayer must provide evidence showing that they actually suffered the loss with no reimbursement from insurance or otherwise.
5. Refunds of taxes are to be paid on the original purchase or acquirement of the destroyed property rather than of taxes paid on the purchase or acquirement of replacement property.
6. The taxpayer must prepare a sworn statement attesting to his eligibility.

For further information on the Natural Disaster Claim for Refund of State Sales Taxes Paid, and to obtain the following claim forms on our website:

Sales Tax Refund Schedule/Disaster Loss of Tangible Personal Property

Natural Disaster Claim for Refund of State Sales Taxes Paid

Natural Disaster Claim for Refund of State Sales Taxes Paid on Titled Assets